

**EXHIBIT B**



April 24, 2013

Dr. Bruno Kuebler  
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Luca Botica  
President  
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Dear Dr. Kuebler and Ms. Botica:

As you are aware, on December 31, 2008, Superior Air Parts, Inc. ("**Superior**") filed for bankruptcy protection pursuant to Chapter 11 of the United States Bankruptcy Code (11 U.S.C. §101, et seq.) in a bankruptcy case styled In re Superior Air Parts, Inc., Debtor, Bankruptcy Case No. 08-36705-bjh-11 ("**Superior's Bankruptcy Case**"), in the United States Bankruptcy Court for the Northern District of Texas, Dallas Division ("**Bankruptcy Court**"). Thielert AG ("**TAG**"), Thielert Aircraft Engines GmbH ("**TAE**"), and related entities including, but not limited to, Centurion Aircraft Engines ("**Centurion**"), as well as their insolvency administrator Dr. Bruno Kuebler ("**Kuebler**") and Ms. Luca Botica ("**Botica**"), appeared and participated in Superior's Bankruptcy Case, thereby subjecting TAG, TAE and Centurion to the jurisdiction of the Bankruptcy Court.

On July 23, 2009, Superior filed a proposed plan of reorganization [Bankr. Doc. #322] ("**Superior's Plan of Reorganization**") in Superior's Bankruptcy Case. Attached is a copy of Superior's Plan of Reorganization for your convenience.

Superior's Plan of Reorganization provided that Superior would continue its corporate existence (page 17, § 6.2(b)) as a reorganized corporation ("**Reorganized Debtor**"), but that TAG's ownership interest in Superior would be cancelled (page 17, § 6.2(a)) and all ownership of Superior would be issued to a new owner (page 17, § 6.2(c)). Superior's Plan of Reorganization also provided that all claims against and interests in Superior held by TAG and TAE would be "completely satisfied, discharged and released" upon confirmation of Superior's Plan of Reorganization by the Bankruptcy Court. See pages 3, 15-16 and 25 of Superior's Plan of Reorganization.

Superior's Plan of Reorganization provided for "the resumption and continuation of [Superior's] business, including the assembly and sale of piece parts, cylinder assemblies, and Vantage engines." See pages 1 and 2 of Superior's Plan of Reorganization. Superior's "piece parts business" was defined on pages 8 and 9 of Superior's Plan of Reorganization as follows:

1. Inventory. All inventories of raw materials, work-in-process, finished goods, demonstration equipment, parts, shipping containers, packaging materials, and other accessories related thereto and other materials that are used or held for use in connection with the manufacture, sale and repair of aircraft engine parts as of the Effective Date of the Plan.
2. Manufacturing Equipment and Tooling. All machinery, equipment and tooling used or held for use in connection with or necessary for the manufacture and repair of aircraft engines and aircraft engine parts including all manufacturing, production, maintenance, packaging, gauges, testing and other machinery, tooling (including dies, jigs, patterns, molds, prototypes and the like) and equipment, spare or replacement parts, computer equipment incidental to the development, design, manufacture, testing and inspection of parts, engine test cell equipment, specialized inspection and quality control equipment, and plant equipment and the like.
3. Selected IP Assets. All IP Assets supporting and otherwise underlying all replacement parts for which Seller has obtained from the FAA Parts Manufacturer Approval ("PMA"), including replacement parts for Lycoming and TCM engines as listed on as well as engineering specimens and masters related to such parts; and all electronic as well as paper copies of documents related to the foregoing, including all documentation submitted to and correspondence with the FAA relating to such engines and replacement parts identified above, as well as engineering data, legacy data, inspection processes and the quality manual.
4. Trademarks, Trade Dress and Trade Names and Domains. All Trademarks and Domains, including the "Superior" trade names, trademarks, service names, service marks, logos, brand names, and corporate names, and all applications, registrations, and renewals in connection therewith but excluding trademarks, trade names and trade dress relating to the engines in the Engine Program.
5. Other Tangible Personal Property. All other tangible personal property of [Debtor] that is used or held for use in connection with the manufacture, repair and sale of aircraft engines and aircraft engine parts except Excluded Assets.
6. Accounts Receivable. Trade accounts receivable and all notes, bonds and other evidences of Indebtedness pursuant to which Seller shall have the right to receive payments (in each case, of any nature whatsoever, whether recorded or unrecorded) arising out of sales of products delivered by [Debtor] and any related security arrangements and collateral securing the repayment or other satisfaction



thereof, including any rights with respect to any third party collection procedures or any other Claims that have been commenced in connection therewith.

7. Experimental Engines. Those experimental engines currently undergoing testing, as well as prototype, engineering specimens and masters related to such engines, including without limitation, the Model 400 Engine and related prototype(s). All Intellectual Property, know-how, designs, drawings, specifications, data and documentation supporting and otherwise underlying all of [Debtor's] XP-Series Engines.

Superior's "Vantage Engine Program" is defined on pages 10 and 11 of Superior's Plan of Reorganization as follows:

[A]ll documentation from Vantage Engines already shipped or sold to any customer for the purpose of use, test or evaluation, and **all intellectual property, components and parts related to the design, development, testing, and FAA approval of the Vantage Engines, FAA Type Certificate No. E00001SC, (and related approvals Transport Canada Type Certificate IE-58, European Aviation Safety Agency Type Certificate EASA.(IM).E.024, and any other certifications) including but not limited to, drawings, research, all test reports and data, engineering change requests, engineering change notices, build sheets, bill of materials, (including current and historical bill of materials, all assembly and test instructions and all continued airworthiness documentation), parts catalog and supporting data, overhaul manual and supporting data, operator and maintenance manual and supporting data, installation manual and supporting data, service letters and service bulletins (including all quality documentation), all product integrity team meeting minutes and documentation, all warranty claims and/or customer feedback, trademarks and logos, and all marketing material, including market studies, photographs, artwork, brochures, models and fliers, all sales information, customer inquiries and anything else related to the Vantage Engines.**

Superior's "Vantage Engines" are defined on page 10 of Superior's Plan of Reorganization as including all "SV" parts for the Vantage O-360 and IO-360" engines.

Superior's Plan of Reorganization also provides that "the property of the Debtor ... shall vest in the Reorganized Debtor on the Effective Date free and clear of all claims, liens, charges or other encumbrances and interests." See page 17, § 6.13 of Superior's Plan of Reorganization. Section 6.12 of Superior's Plan of Reorganization further provides that:

**all persons, including but not limited to Corporate Finance Partners, TAG, TAE, Engine Components, Inc., Avco Corporation and Teledyne Technologies Incorporated, and their respective parents, sister and subsidiary companies, and all other companies or persons in their control, and each of them, shall be directed to return to the Reorganized Debtor all documents and other information owned by the Debtor related to the Debtor's business and operations (the**

**"Proprietary Information").** For the avoidance of doubt, the Reorganized Debtor retains all of the Debtor's rights pursuant to any confidentiality agreement executed in connection with the exchange of such information.

Neither TAG, TAE nor Centurion timely objected to Superior's Plan of Reorganization and thus waived all objections thereto. TAG, TAE and Centurion are also bound by the terms of the Plan of Reorganization.

On August 27, 2009, the Bankruptcy Court entered an order [Bankr. Doc. #404] ("**Confirmation Order**") in the Superior Bankruptcy Case confirming Superior's Plan of Reorganization. Attached is a copy of the Confirmation Order for your convenience.

Paragraph 36 of the Confirmation Order provides, in relevant part, that "all property of the Estate shall vest in the Reorganized Debtor as of the Effective Date, and the Reorganized Debtor shall take and hold all such assets free and clear of all Claims, Liens, encumbrances and other interests of holder of Claims and Interests."

Paragraph 37 of the Confirmation Order reiterates, in relevant part, that "[p]ursuant to §6.12 of the Plan, **all persons, including but not limited to** Corporate Finance Partners, TAG, TAE, Engine Components, Inc., Avco Corporation and Teledyne Technologies Incorporated, and their respective parents, sister and subsidiary companies, and all other companies or persons in their control, and each of them, **shall be directed to return to the Reorganized Debtor all documents and other information owned by the Debtor related to the Debtor's business and operations (the 'Proprietary Information').**"

The Confirmation Order also discharged any debts that Superior might have owed TAG or TAE (¶ 35), and enjoined everyone, including TAG and TAE, from asserting any claims against Superior or its property which arose prior to the Effective Date (¶ 32 - 35).

Neither TAG, TAE nor Centurion timely appealed the Confirmation Order which has become final and non-appealable. Accordingly, TAG, TAE and Centurion are bound by the Confirmation Order.

Superior's Plan of Reorganization became effective on September 28, 2009. See, Notice of Effective Date [Bankr. Doc. #432].

It is Superior's understanding that TAG, TAE, and Centurion have failed to comply with Section 6.12 of Superior's Plan of Reorganization and Paragraph 37 of the Confirmation Order by not returning Superior's property as described above. Superior feels confident that TAG, TAE and Centurion have kept Superior's property in confidence, have not misused it and desire to comply with Section 6.12 of Superior's Plan of Reorganization and Paragraph 37 of the Confirmation Order. They should so comply by returning Superior's above-described property. Accordingly, TAG, TAE, Centurion and anyone working on their behalf or otherwise in possession or control of such property should immediately return such property to Superior at the following address:

Superior Air Parts, Inc.  
Attention: Kent Abercrombie, CFO  
621 S. Royal Lane, Suite 100  
Coppell, TX 75019-3805

The property to be returned includes, but is not limited to, the items listed in Attachment 1.

Please notify me in writing immediately if you dispute Superior's ownership of such property or such property has been already transferred to another person or entity.

Superior Air Parts, Inc.

A handwritten signature in black ink, appearing to read 'K. Abercrombie', is written over the printed name.

Kent Abercrombie, CFO



Attachment 1

Part Number	Part Description
SA10200-A1	ASSEMBLY, STUD
SA10200-A20P	CYL ASSY. WITH VALVES & PISTON
SA10200-A21P	POWER ASSY NEW C75/85
SA10200-A22P	POWER ASSY NEW C90
SA10203	HEAD MACHINING
SA47000L-A1	CYLINDER ASSEMBLY LONG REACH
SA47000L-A20P	POWER ASSY NEW 470L
SA47000S-A1	CYLINDER ASSEMBLY SHORT REACH
SA47000S-A20P	POWER ASSY NEW 470S
SA47000S-A21P	POWER ASSY NEW 470S
SA47001L	HEAD MACHINING
SA47001S	HEAD MACHINING
SA47005	HEAD MACHINING
SA47006L-A1	CYLINDER STUD ASSEMBLY, LONG R
SA47006L-A20P	CYLINDER POWER ASSY LONG REACH
SA47006S-A1	CYLINDER STUD ASSEMBLY, SHORT
SA47006S-A20P	CYLINDER PWR ASSY, SHORT REACH
SA47006S-A21P	CYLINDER PWR ASSY, SHORT REACH
SA47030	BARREL MACHINED 470
SA52000-A1	CYLINDER ASSEMBLY
SA52001	520 HEAD MACHINING
SA52005	520 HEAD MACHINING
SA52006-A1	CYLINDER STUD ASSEMBLY
SA52006-A20P	CYLINDER ASSEMBLY
SA52006-A21P	CYLINDER ASSEMBLY
SA52006-A22P	CYLINDER ASSEMBLY
SA52006-A23P	CYLINDER POWER ASSEMBLY
SA52030	BARREL MACHINED 520
SA530851	BODY, HYD. LIFTER
SA535661	CAMSHAFT
SA55006-A1	CYLINDER STUD ASSEMBLY
SA55006-A20P	CYLINDER POWER ASSEMBLY
SA628488	LIFTER, HYD.
SA633106	HYDRAULIC LIFTER ASSEMBLY
SA646277	HYD. LIFTER
SA646846	PLUNGER UNIT
SA649520	CAMSHAFT
SA649520-A3	ASSEMBLY CAMSHAFT
SA65000-A1	STUD ASSY A65
SA65000-A20P	POWER ASSY NEW A65
SAC10203	CASTING HEAD O-200
SAC52001	CASTING HEAD 520 STANDARD
SL10302-A1	STUD ASSY 235 L2C
SL10302-A20P	CYLINDER ASSEMBLY
SL10302-A21P	CYLINDER ASSY. W/ VALVES & PIS
SL10303-A1	STUD ASSY 235 C

Attachment 1

Part Number	Part Description
SL10303-A20P	POWER ASSY NEW 235 C
SL10311	HEAD MACHINING
SL11750	CONNECTING ROD ASSEMBLY
SL11750-1	CONNECTING ROD SUB-ASSEMBLY
SL12186	NUT-HEX
SL12596	BOLT, CONNECTING ROD
SL13923A	BUSHING, CONNECTING ROD
SL15B21318	BODY HYDRAULIC TAPPET
SL16511	CAMSHAFT
SL16511-1	CAMSHAFT PROFILE
SL18840	CAMSHAFT
SL18840 OH	CAMSHAFT REGROUND
SL18840-1	CAMSHAFT PROFILE
SL18840-2	CAMSHAFT
SL18840-3	CAMSHAFT PROFILE
SL18843-2	CAMSHAFT FRONT MNT PROP GOV
SL19227	COUNTERWEIGHT ASSY
SL19227-1	COUNTERWEIGHT FOR SL36650-A1
SL19332-1	CONNECTING ROD SUB-ASSY
SL19340	CAMSHAFT
SL19340-1	CAMSHAFT PROFILE
SL19340-2	CAMSHAFT
SL19340-3	CAMSHAFT PROFILE
SL31C-12	STUD, 5/16 IN DIA, COARSE THRD
SL32000N-A1	STUD ASSY 320
SL32000N-A20P	POWER ASSY NEW 320N
SL32000N-A21P	POWER ASSY NEW
SL32000NA-A1	STUD ASSY 320N ND SPOT FACED
SL32000NA-A21P	POWER ASSY NEW 320 SPOT FACED
SL32000W-A1	STUD ASSY 320
SL32000W-A2	VALVE ASSY 320W
SL32000W-A20P	POWER ASSY NEW
SL32000W-A21P	POWER ASSY NEW
SL32000WH-A1	STUD ASSY 320 76 SERIES
SL32000WH-A20P	POWER ASSY 320 76 SERIES
SL32000WL-A1	STUD ASSY 320 WIDE LONG
SL32000WL-A20P	POWER ASSY NEW WIDE/LONG
SL32006N-A1	CYLINDER STUD ASSY
SL32006N-A20P	CYLINDER COMPLETE ASSY
SL32006N-A21P	CYLINDER COMPLETE ASSY
SL32006NA-A1	CYLINDER STUD ASSY
SL32006NA-A21P	CYLINDER COMPLETE ASSY
SL32006W-A1	CYLINDER STUD ASSY
SL32006W-A2	CYLINDER STUD ASSY&VALVE ASSY
SL32006W-A20P	CYLINDER COMPLETE ASSY
SL32006W-A21P	CYLINDER COMLETE ASSY



Attachment 1

Part Number	Part Description
SL32500	CRANKSHAFT MACHINING
SL32500-A1	CRANKSHAFT ASSEMBLY 320
SL32500-A30	CRANKSHAFT ASSEMBLY
SL36000N-A1	STUD ASSY 360
SL36000N-A20P	POWER ASSY NEW
SL36000N-A21P	POWER ASSY NEW
SL36000NL-A1	STUD ASSY 360 NARROW LONG
SL36000NL-A20P	POWER ASSY NARROW/LONG REACH
SL36000NL-A21P	POWER ASSY NARROW/LONG REACH
SL36000TW-A1	STUD ASSY 360 THIN WIDE
SL36000TW-A20P	POWER ASSY NEW
SL36000TW-A21P	POWER ASSY NEW
SL36000TWL-A1	STUD ASSY 360 THIN WIDE LONG
SL36000TWL-A20P	POWER ASSY THIN/WIDE/LONG REAC
SL36000W-A1	STUD ASSY 360
SL36000W-A2	VALVE ASSY 360W
SL36000W-A20P	POWER ASSY NEW
SL36000W-A21P	POWER ASSY NEW
SL36000WH-A1	STUD ASSY 360 76 SERIES
SL36000WH-A20P	POWER ASSY 360 76 SERIES
SL36000WL-A1	STUD ASSY 360
SL36000WL-A20P	POWER ASSY WIDE/LONG REACH
SL36000WL-A21P	POWER ASSY. WIDE/LONG REACH
SL36001	HEAD MACHINING
SL36005	HEAD MACHINING
SL36006N-A1	CYLINDER STUD ASSY
SL36006N-A20P	CYLINDER COMPLETE ASSY
SL36006N-A21P	CYLINDER COMPLETE ASSY
SL36006W-A1	CYLINDER STUD ASSY
SL36006W-A2	CYLINDER STUD AND VALVE ASSY.
SL36006W-A20P	CYLINDER COMPLETE ASSY.
SL36006W-A21P	CYLINDER COMPLETE ASSY
SL3601-SC	RING SET SINGLE CYLINDER
SL36033	BARREL MACHINED 360W NAT CHOKE
SL36100WLC-A1	STUD ASSY ANGLE VALVE 361
SL36100WSC-A1	STUD ASSY ANGLE VALVE 361
SL36100WSC-A2	VALVE ASSY ANGLE VALVE 361
SL36100WSC-A20P	POWER ASSY ANGLE VALVE 361
SL36400	CRANKSHAFT MACHINING SOLID
SL36400-A1	CRANKSHAFT ASSY SOLID CRNKSHT
SL36400-A20	CRANKSHAFT ASSEMBLY
SL36400-A21	CRANKSHAFT ASSEMBLY
SL36500	CRANKSHAFT MACHINING
SL36500-A1	CRANKSHAFT SUB-ASSY CONST SPD
SL36500-A2	CRANKSHAFT,SUB-ASSY. FIX PITCH
SL36500-A20	CRANKSHAFT ASSEMBLY

Attachment 1

Part Number	Part Description
SL36500-A31	CRANKSHAFT ASSEMBLY
SL36550	CRANKSHAFT MACHINING
SL36550-A1	CRANKSHAFT ASSY THIN WALL CNTR
SL36600	CRANKSHAFT MACHINING
SL36600-A1	CRANKSHAFT ASSY HEAVY WALL
SL36600-A20	CRANKSHAFT ASSEMBLY
SL36600-A30	CRANKSHAFT ASSEMBLY
SL36650	CRANKSHAFT MACHINING
SL36650-A1	CRANKSHAFT SUB-ASSY CNTR WTD
SL36650-A50	CRANKSHAFT ASSY W/CNTR WT
SL36800	CRANKCASE MACHINING
SL36800-R1	CRNKCE ASSY WD/#1 MNT, ROLLER
SL36800-R11	CKCASE ASSY WD/#1 MNT ROLLER
SL36800-R21	CRANKCASE ASSY WD#2 DYN ROLLER
SL36800-W1	CRANKCASE ASSY,WD /W #1 MOUNT
SL36800-W11	CRANKCASE ASSEMBLY
SL36800-W13	CRANKCASE ASSEMBLY
SL36800-W31	CRANKCASE ASSEMBLY
SL36850-R1	CRNKCE ASSY WD/#1 MNT, ROLLER
SL36850-R11	CKCASE ASSY WD/#1 MNT ROLLER
SL36850-R21	CRANKCASE ASSY WD#2 DYN ROLLER
SL36850-W1	CRANKCASE ASSY,WD /W #1 MOUNT
SL36850-W11	CRANKCASE ASSEMBLY
SL36850-W13	CRANKCASE ASSEMBLY
SL36850-W31	CRANKCASE ASSEMBLY
SL54002-A1	CYLINDER ASSEMBLY
SL54002NLC-A1	CYLINDER ASSEMBLY
SL61510	PLUG
SL68484	TUBE, PROPELLER OIL
SL71105	TAPPET BODY
SL72877	BODY, HYD.
SL74637	BUSHING, VALVE ROCKER
SL74710	TUBE, OIL
SL75060	BOLT, ROD
SL75061	BOLT, ROD
SL75439-1P	GASKET SET PRODUCTION ENGINE
SL75706	CAMSHAFT
SL75706-1	LOBE PROFILE
SL76118	SPACER
SL77450	CONNECTING ROD ASSEMBLY
SL77450-1	CONNECTING ROD SMALL/NARROW
SL78027	BOLT, CONNECTING ROD
SL78030	CONNECTING ROD ASSEMBLY
SL78030-1	CONNECTING ROD SUB-ASSEMBLY
SL78290	PLUNGER ASS'Y
SLC20051	CASTING, CRANKCASE (L),F.M.P.G



Attachment 1

Part Number	Part Description
SLC20052	CASTING, CRANKCASE,(R) F.M.P.G
SLC36005	CASTING HEAD 360 STANDARD
SLC36101	CASTING HEAD 360 ANGLE HEAD
SLF10207	FORGING
SLF36030	SLF36030 FORGING
SLF36500	CRANKSHAFT FORGING (360)
SLF36550	CRANKSHAFT FORGING (360 C/W)
SLF36700	CONNECTING ROD FORGING
SL-STD-1065	DOWEL, STEPPED
SL-STD-1066	DOWEL
SL-STD-1211	EXPANSION PLUG
STD-1066	DOWEL
SV18800	CAMSHAFT
SV18800-2	CAMSHAFT SUB ASSEMBLY
SV18803	CAMSHAFT ASSEMBLY-400/10:1 CR
SV18803-2	CAMSHAFT, ROLLER LIFTER,FPG
SV18805	CAMSHAFT ASSEMBLY-361&400/8.5
SV18805-2	CAMSHAFT, ROLLER LIFTER,FPG
SV40001	STUD ASSY, CYLINDER, 400
SV40006	VALVE ASSY ANGLE VALVE 400
SV40006-A1	STUD ASSY, CYLINDER, 400
SV40006-A2	VALVE ASSY ANGLE VALVE 400
SV40033	BARREL MACHINING
SV40450	CONNECTING ROD ANGLED
SV40450-1	CONNECTING ROD, SUB ASSEMBLY
SV40650	CRANKSHAFT ASSY CNTR WT,400
SV40650-A1	CRANKSHAFT ASSY CNTR WT,400
SV40650-A30	CRANKSHAFT ASSY CNTR WT
SV40650-A50	CRANKSHAFT ASSY W/CNTR WT
SV40851	BUSHING
SV72800	ROLLER LIFTER
SV72800-1	ROLLER LIFTER BODY
SV72800-10	NEEDLE BEARING
SV72800-11	PIN
SV72800-2	SHIM
SV72805-2	ROLLER LIFTER ASSY
SV90842-1	ROD BOLT 400 SERIES
SV911	SET SCREW (LONG)
SV912	SCREW SHORT FINE ROLLER LIFTER
SV913	SCREW SHORT COARSE ROLLER LIFT
SVF40033	BARREL FORGING
SX36800-R1	CRNKCSE ASSY WD/#1 MNT, ROLLER
SX36800-R2	CRNKCSE ASSY WD/#2 MNT, ROLLER
SX36800-R3	CRNKCSE ASSY WD/#3 MNT, ROLLER
SX36850	CRANKCASE ASSY FRONT MOUNT
SX40850	CRANKCASE ASSY